

House File 2147 - Introduced

HOUSE FILE _____
BY GASKILL

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act allowing counties to share a county assessor.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
3 TLSB 6193HH 82
4 md/sc/8

PAG LIN

1 1 Section 1. Section 441.6, Code 2007, is amended to read as
1 2 follows:

1 3 441.6 APPOINTMENT OF ASSESSOR.

1 4 1. a. When a vacancy occurs in the office of city or
1 5 county assessor, the examining board shall, within seven days
1 6 of the occurrence of the vacancy, request the director of
1 7 revenue to forward a register containing the names of all
1 8 individuals eligible for appointment as assessor. The
1 9 examining board may, at its own expense, conduct a further
1 10 examination, either written or oral, of any person whose name
1 11 appears on the register, and shall make written report of the
1 12 examination and submit the report together with the names of
1 13 those individuals certified by the director of revenue to the
1 14 conference board within fifteen days after the receipt of the
1 15 register from the director of revenue.

1 16 b. Upon receipt of the report of the examining board, the
1 17 chairperson of the conference board shall by written notice
1 18 call a meeting of the conference board to appoint an assessor.
1 19 The meeting shall be held not later than seven days after the
1 20 receipt of the report of the examining board by the conference
1 21 board. At the meeting, the conference board shall appoint an
1 22 assessor from the register of eligible candidates. However,
1 23 if a special examination has not been conducted previously for
1 24 the same vacancy, the conference board may request the
1 25 director of revenue to hold a special examination pursuant to
1 26 section 441.7. The chairperson of the conference board shall
1 27 give written notice to the director of revenue of the
1 28 appointment and its effective date within ten days of the
1 29 decision of the board.

1 30 2. In lieu of subsection 1, a vacancy in the office of
1 31 assessor occurring during an unexpired term may be filled by
1 32 appointment of an assessor currently serving in another
1 33 assessing jurisdiction if the conference boards of both
1 34 assessing jurisdictions agree to jointly employ an assessor.
1 35 The appointment to fill the vacancy shall be for the length of
2 1 the unexpired term. The chairperson of the conference board
2 2 of the assessing jurisdiction where the vacancy has occurred
2 3 shall give written notice to the director of revenue of the
2 4 agreement to jointly employ an assessor for the remainder of
2 5 the unexpired term within ten days of the date of the
2 6 appointment. If the conference boards jointly employing an
2 7 assessor under this subsection wish to continue joint
2 8 employment of an assessor beyond completion of the unexpired
2 9 term, they must do so pursuant to section 441.16A.

2 10 Sec. 2. Section 441.8, unnumbered paragraphs 9 and 10,
2 11 Code 2007, are amended to read as follows:

2 12 If the incumbent assessor is not reappointed as above
2 13 provided, then not less than sixty days before the expiration
2 14 of the term of said assessor, a new assessor shall be selected
2 15 as provided in section 441.6, subsection 1, or section
2 16 441.16A.

2 17 In the event of the removal, resignation, death, or removal
2 18 from the county of the said assessor, the conference board
2 19 shall proceed to fill the vacancy by appointing an assessor to
2 20 serve the unexpired term in the manner provided in section
2 21 441.6, subsection 1 or 2. Until the vacancy is filled, the

2 22 chief deputy shall act as assessor, and in the event there be
2 23 no deputy, in the case of counties the auditor shall act as
2 24 assessor and in the case of cities having an assessor the city
2 25 clerk shall act as assessor.

2 26 Sec. 3. NEW SECTION. 441.16A COUNTIES JOINING IN
2 27 EMPLOYMENT OF MULTICOUNTY ASSESSOR.

2 28 The conference boards of two or more adjacent counties may
2 29 enter into an agreement pursuant to chapter 28E to jointly
2 30 employ a county assessor for one or more terms of office.
2 31 Such agreement shall be written and entered in their
2 32 respective minutes and a copy of the agreement transmitted to
2 33 the conference board of each county that is a party to the
2 34 agreement and to the director of revenue. The duration of the
2 35 agreement shall not be for a period of less than six years
3 1 beginning from the date the multicounty assessor is appointed
3 2 by joint action of the conference boards. The incumbent
3 3 assessor of each county that is a party to the agreement shall
3 4 be allowed to complete the current term of office and the
3 5 multicounty assessor shall be appointed for the succeeding
3 6 term.

3 7 The agreement shall provide that the conference board of
3 8 each county that is a party to the agreement shall meet
3 9 jointly on matters pertaining to appointment, retention, or
3 10 compensation of the assessor, or on other personnel matters
3 11 relating to the assessor. When meeting jointly, the co=
3 12 chairpersons of the conference boards shall be the chairperson
3 13 of each board of supervisors represented on each conference
3 14 board. When voting on matters at a joint meeting, section
3 15 441.2 applies except that no action shall be valid except by
3 16 the vote of not less than four out of the six units.

3 17 Sec. 4. Section 441.47, Code 2007, is amended to read as
3 18 follows:

3 19 441.47 ADJUSTED VALUATIONS.

3 20 1. The director of revenue on or about August 15, 1977,
3 21 and every two years thereafter shall order the equalization of
3 22 the levels of assessment of each class of property in the
3 23 several assessing jurisdictions by adding to or deducting from
3 24 the valuation of each class of property such percentage in
3 25 each case as may be necessary to bring the same to its taxable
3 26 value as fixed in this chapter and chapters 427 to 443. The
3 27 director shall adjust to actual value the valuation of any
3 28 class of property as set out in the abstract of assessment
3 29 when the valuation is at least five percent above or below
3 30 actual value as determined by the director.

3 31 2. For purposes of such value adjustments and before such
3 32 equalization the director shall adopt, in the manner
3 33 prescribed by chapter 17A, such rules as may be necessary to
3 34 determine the level of assessment for each class of property
3 35 in each county. The rules shall cover all of the following:

4 1 ~~(1) a.~~ The proposed use of the assessment=sales ratio
4 2 study set out in section 421.17, subsection 6~~+~~.

4 3 ~~(2) b. the~~ The proposed use of any statewide income
4 4 capitalization studies~~+~~.

4 5 ~~(3) c. the~~ The proposed use of other methods that would
4 6 assist the director in arriving at the accurate level of
4 7 assessment of each class of property in each assessing
4 8 jurisdiction.

4 9 3. Each county for which a multicounty assessor is
4 10 appointed pursuant to section 441.6, subsection 2, or section
4 11 441.16A is considered a separate assessing jurisdiction for
4 12 purposes of this section.

4 13 Sec. 5. Section 441.54, Code 2007, is amended to read as
4 14 follows:

4 15 441.54 CONSTRUCTION.

4 16 Whenever in the laws of this state, the words "assessor" or
4 17 "assessors" appear, singly or in combination with other words,
4 18 they shall be deemed to mean and refer to the multicounty,
4 19 county, or city assessor, as the case may be.

4 20 EXPLANATION

4 21 This bill provides that a vacancy in the office of assessor
4 22 that occurs during an unexpired term may be filled by an
4 23 assessor from another assessing jurisdiction for the unexpired
4 24 term if the conference boards of the assessing jurisdictions
4 25 agree to jointly employ an assessor.

4 26 The bill also allows counties to enter into a Code chapter
4 27 28E agreement to jointly employ an assessor for one or more
4 28 terms of office. The bill further provides that the incumbent
4 29 assessor of each county that is a party to such an agreement
4 30 shall be allowed to complete the current term of office.

4 31 LSB 6193HH 82

4 32 md/sc/8

